IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 29TH JUNE 2007 / 8TH ASHADHA 1929

ST.Rev..No. 7 of 2005()

TA.341/2002 OF SALES TAX APPELLATE TRIBUNAL
ADDL.BENCH,THIRUVANANTHAPURAM DATED 31.12.2002.

REVISION PETITIONER/RESPONDENT/REVENUE

STATE OF KERALA, REP. BY
DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ.

RESPONDENT: APPELLANT/ASSESSEE

M/S. INDIAN RARE EARTHS LTD.,
CHAVARA, KOLLAM.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 29/06/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

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SALES TAX REVISION CASE No. 7 OF 2005

&

C.M. APPLICATION NO. 16 OF 2005

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Dated this the 29th June, 2007

O R D E R

H.L. Dattu, C.J.:

This Revision Case is filed against the order in T.A.No. 341 of 2002 dated 31st December, 2002, for the assessment year 1996-97.

2. In filing the Revision Case, there is an enormous delay of 565 days.

3. Along with the application to condone the delay, an affidavit is also filed. In the affidavit so filed, except saying that the papers were moving from table to table, no other explanation is offered to condone the delay in filing the Sales Tax Revision Case. The explanation offered in the affidavit, in our opinion, is fully unsatisfactory. Therefore, the said explanation cannot be accepted by us.

4. Accordingly, the application to condone the delay in filing the Sales Tax Revision Case requires to be rejected and it is rejected.

5. Consequent to the rejection of the application to condone the delay in filing the Sales Tax Revision Case, the Sales Tax Revision Case is also rejected.

Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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